

RINGKASAN

Penelitian ini merupakan penelitian survei terhadap auditor di lingkungan kerja Perwakilan BPKP Provinsi Sulawesi Tenggara. Penelitian ini mengambil judul “Analisis Perbedaan Kinerja Pemeriksa Berdasarkan Gender pada Perwakilan BPKP Provinsi Sulawesi Tenggara”.

Penelitian ini bertujuan untuk mendapatkan bukti secara empiris atas perbedaan kinerja antara auditor pria dan wanita pada Perwakilan BPKP Provinsi Sulawesi Tenggara dalam perspektif komitmen organisasi, komitmen profesi, motivasi, kesempatan kerja, kepuasan kerja, dan tekanan pekerjaan.

Populasi dalam penelitian ini adalah seluruh auditor dalam lingkungan kerja Perwakilan BPKP Provinsi Sulawesi Tenggara. Jumlah responden yang diambil dalam penelitian ini adalah 45 responden terdiri dari 25 auditor pria dan 20 auditor wanita. Metode *sampling* yang digunakan dalam penelitian ini adalah sample jenuh.

Berdasarkan hasil penelitian dan analisis data dengan menggunakan aplikasi *for windows 11*, didapatkan hasil sebagai berikut: (1) Terdapat perbedaan signifikan antara auditor pria dan wanita dalam hal komitmen organisasi, (2) Tidak terdapat perbedaan signifikan antara auditor pria dan wanita dalam hal komitmen profesi, (3) Tidak terdapat perbedaan signifikan antara auditor pria dan wanita dalam hal motivasi, (4) Terdapat perbedaan signifikan antara auditor pria dan wanita dalam hal kesempatan kerja, (5) Terdapat perbedaan signifikan antara auditor pria dan wanita dalam hal kepuasan kerja, dan (6) Terdapat perbedaan signifikan antara auditor pria dan wanita dalam hal tekanan pekerjaan.

Implikasi dari hasil penelitian ini yaitu, baik auditor pria maupun wanita memiliki kelebihan dan kekurangan masing-masing di mana hal tersebut dapat saling melengkapi dalam suatu organisasi, oleh karena itu sangat perlu diperhatikan proporsi jumlah auditor pria dan wanita dalam satu kantor perwakilan secara umum maupun dalam satu bidang sehingga dapat dicapai kinerja yang optimal. Upaya yang dapat dilakukan oleh BPKP adalah perbaikan dalam sistem penerimaan sumber daya manusia, penempatan, dan mutasi pegawai.

Kata Kunci: gender, kinerja, auditor

SUMMARY

This research is a survey research on the auditor at BPKP Representative of Southeast Sulawesi Province. This research entitled "Analysis of Performance Differences Based on Gender Performance at BPKP Representatives of Southeast Sulawesi Province".

This study aims to obtain empirical evidence of differences in performance between male and female auditors at BPKP representatives of Southeast Sulawesi Province in the perspective of organizational commitment, professional commitment, motivation, job opportunity, job satisfaction, and job pressure.

The population in this study are all auditors at BPKP Representatives of Southeast Sulawesi Province. The number of respondents taken in this study was 45 respondents consisted of 25 male auditors and 20 female auditors. The sampling method used in this research is saturated sample.

Based on the results of research and data analysis using application for windows 11, the following results are obtained: (1) There are significant differences between male and female auditors in terms of organizational commitment, (2) There is no significant difference between male and female auditors in terms of professional commitment, (3) There were no significant differences between male and female auditors in terms of employment, (5) There were significant differences between male and female auditors in terms of job satisfaction, and (6) There is a significant difference between male and female auditors in terms of job stress.

The implication of this research result is that both male and female auditors have each advantages and disadvantages where it can complement each other within an organization, therefore it is important to note the proportion of the number of male and female auditors in a representative office in general as well as in One field to achieve optimal performance. Efforts that can be made by BPKP are improvements in the system of human resources recruitment, placement, and mutation of employees.

Keywords: gender, performance, auditor